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NASA Policy Directive

NPD 5104.1Effective Date: August 19, 2016
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Request Notification of Change

 (NASA Only)

Subject: Government Charge Cards

Responsible Office: Mission Support Directorate

1. POLICY

- a. This directive establishes policy, responsibilities, and appropriate safeguards and internal controls for the management, use, and continuous evaluation of NASA charge cards, which includes travel, purchase, fleet charge cards, and the Department of Defense (DoD) Aviation Into-plan Reimbursement (AIR) Card program and the Ships Easy Acquisition (SEA) Card program.
- b. This policy also implements the Office of Management and Budget's (OMB) Circular A-123, Appendix B, and consolidates other charge card requirements issued by OMB, the General Services Administration (GSA), the Department of the Treasury, the DoD, and other Federal agencies. Proper management and appropriate safeguards and internal controls for NASA charge card programs include:
- (1) Coordinating charge card management among key management officials.
 - (2) Training on the management and use of charge cards prior to issuance.
 - (3) Issuance and termination of cards and accounts in accordance with standard procedures.
 - (4) Mitigating the risk of fraud, waste, abuse, misuse, mismanagement, and delinquency.
 - (5) Reduction of costs and time for purchase and payment of goods and services.
 - (6) Use of charge card data to monitor policy compliance and regularly evaluate the accuracy of data and cost effectiveness of charge card use.
 - (7) Reporting of mandated charge card statistics to the Office of Management and Budget (OMB).

2. APPLICABILITY

- a. This NPD is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers.
- b. In this NPD, the terms "may" or "can" denote discretionary privilege or permission, "should" denotes a good practice and is recommended, but not required, "will" denotes expected outcome, and "are/is" denotes descriptive material.
- c. In this NPD, all document citations or references are assumed to be the latest versions.

3. AUTHORITY

- a. Inspector General Act of 1978, as amended, 5 U.S.C. App. 3.
- b. Management of Centrally Billed Accounts, 5 U.S.C. § 5701 note, §§ 4-6.
- c. Federal Managers' Financial Integrity Act, 31 U.S.C. § 3512.
- d. Office of Federal Procurement Policy, 41 U.S.C. §§ 401-440.

- e. Government Charge Card Abuse Prevention Act of 2012, 41 U.S.C. § 1909.
- f. The National Aeronautics and Space Act, as amended, 51 U.S.C. § 20113.
- g. Federal Management Regulation, 41 CFR ch. 102.
- h. Federal Travel Regulation, 41 CFR chs. 300-304.
- i. Federal Acquisition Regulation (FAR), Government-wide Commercial Purchase Card, 48 CFR § 13.301.
- j. NASA FAR Supplement (NFS); Government-wide Commercial Purchase Card, 48 CFR § 1813.301.

4. APPLICABLE DOCUMENTS AND FORMS

- a. Prompt Pay, 31 U.S.C. ch. 39.
- b. OMB Circular A-123, Management's Responsibility for Internal Control, including Appendix B, Improving the Management of Government Charge Card Programs.
- c. OMB M-13-21, Implementation of the Government Charge Card Abuse Prevention Act of 2012.
- d. NPD 5101.32, Procurement.
- e. NPR 4000.1, NASA Logistics Management Operations Compensating Controls Reviews.
- f. NPR 9700.1, Travel.
- g. NASA Shared Services Center Process Work Instruction (NSPWI)-9710- 0001, Travel Card Center Agency Program Coordinator Roles and Responsibilities.
- h. NSPWI-9710-0002, Fleet Charge Card Agency Program Coordinator Roles and Responsibilities.
- i. NASA Shared Services Center Delivery Guide (NSSDG)-5100-0001, Purchase Card Program.
- j. NASA Desk Guide for Table of Disciplinary Offenses and Penalties.
- k. Internal Review Guide for Purchase Card Center Coordinators.
- l. DoD 4140.25-M, DoD Management of Bulk Petroleum Products, Natural Gas, and Coal (oversight authority for NASA management of DoD's Air/Sea Card program).

5. RESPONSIBILITY

- a. The Associate Administrator for the Mission Support Directorate has overall responsibility for NASA's charge card programs, which includes travel, purchase, fleet charge cards, and DoD's Air/Sea Card program.
- b. The NASA Chief Financial Officer (OCFO):
 - (1) Serves as the Agency's lead for maintaining Agency-wide policy, regulation, requirements, processes, procedures, other guidance, and safeguards and internal controls, as necessary, for managing the NASA travel card programs, in accordance with OMB Circular A-123, Appendix B, NPR 9700.1, and other regulatory requirements, to be carried out by the NASA Shared Services Center (NSSC).
 - (2) Conducts periodic reviews of NASA travel card process controls to ensure that they are designed appropriately and operate effectively to safeguard against waste, fraud, abuse, and mismanagement.
 - (3) Coordinates and oversees the collection of NASA travel card data and information necessary to monitor policy compliance and regularly evaluate the accuracy of data for compliance reporting and for recordkeeping and cost effectiveness of travel charge card use.
 - (4) Coordinates and oversees periodic reviews of NASA travel cards process controls and internal controls to ensure that they are designed appropriately and operate effectively to safeguard against waste, fraud, abuse, and mismanagement.
 - (5) Coordinates and oversees all NASA travel card audits by the Office of the Inspector General (OIG), the Government Accountability Office (GAO), and other external entities.
 - (6) Supports the NSSC Executive Director's review and concurrence on required reports to OMB and others on NASA travel card statistics, deficiencies, corrective actions, and improvements, including providing annual assurances that the appropriate policies and controls are in place or that corrective actions have been taken to mitigate the risk of fraud and inappropriate charge card practices.

(7) Coordinates the reporting of mandated travel card statistics and other data and information for fulfilling other requirements under the law or as provided for by OMB or by the OIG or the GAO.

c. The Assistant Administrator for Procurement:

(1) Serves as the Agency's lead for maintaining Agency-wide policy and regulation pertaining to the NASA purchase card program, in accordance with OMB Circular A-123, Appendix B, NPD 5101.32, the NFS, and other regulatory requirements, as carried out by the NSSC.

(2) Conducts procurement management surveys within the Agency, including review of purchase card process controls to ensure that they are designed appropriately and operate effectively to safeguard against waste, fraud, abuse, and mismanagement.

d. The Assistant Administrator for Strategic Infrastructure:

(1) Serves as the Agency's lead for all matters relating to policy, regulation, requirements, processes, procedures, other guidance, and safeguards and internal controls, as necessary, for managing the NASA fleet card program, in accordance with OMB Circular A-123, Appendix B, NPR 4000.1, and other regulatory requirements, as carried out by the NSSC.

(2) Serves as the Agency's lead for all matters relating to policy, regulation, requirements, processes, procedures, other guidance, and safeguards and internal controls, as necessary, for managing DoD's Air/Sea Card program, in accordance with OMB Circular A-123, Appendix B, DoD 4140.25-M, and other regulatory requirements.

(3) Conducts internal reviews of fleet card and Air/Sea program process controls to ensure that they are designed appropriately and operate effectively to safeguard against waste, fraud, abuse, and mismanagement.

(4) Oversees the reporting of NASA Fleet data submitted by the NSSC and Air/Sea card data submitted to the DoD.

e. The Assistant Administrator for Human Capital Management is responsible for maintaining NASA's Desk Guide for Table of Disciplinary Offenses and Penalties which addresses the use of or allowing the use of Government funds or property, credit cards, personnel, or other resources for unauthorized purposes.

f. The Executive Director of the NASA Shared Services Center (NSSC) oversees the:

(1) Implementation, use, and management of all NASA charge card programs, which include travel, purchase, and fleet charge cards, in accordance with NPD 1000.3 and OMB Circular A-123, Appendix B, and other regulatory requirements.

(2) Activities of Agency Program Coordinators for NASA's charge card programs and the Contracting Officer (civil servant) for the Agency's charge card contract with GSA.

g. Agency Program Coordinators, under the direction of the Executive Director:

(1) Serve as the Agency's lead and subject matter expert for the management of NASA charge card programs, in accordance with OMB Circular A-123, Appendix B, and other regulatory requirements.

(2) Foster relationships and maintain interactions with the Office of the Chief Financial Officer, the Office of Procurement, and the Office of Strategic Infrastructure, whom serve as lead for the Agency's charge card programs, in order to:

(a) Verify compliance with policy, regulations, requirements, processes, procedures, and other guidance.

(b) Remain informed on issues, concerns, new requirements, audits, initiatives, process improvements, and best practices.

(c) Communicate any significant internal control deficiencies and proposed solutions for analysis and resolutions.

(3) Establish, foster, and maintain effective and efficient interactions with the financial institutions responsible for charge card accounts, statements, and reports.

(4) Prepare and submit, on behalf of the NSSC Executive Director:

(a) The annual NASA Charge Card Management Plan and other reports to OMB, as required by OMB Circular A-123, Appendix B.

(b) NASA's certification that appropriate policies and controls are in place or that corrective actions are taken to mitigate the risk of fraud and inappropriate charge card practices that is included in the Agency's annual assurance statement, as required by OMB M-13-21.

(5) Develop, implement, maintain, and manage processes, procedures, guidance, training, safeguards, and internal controls for NASA charge card programs to ensure that:

(a) Charge card officials and cardholders are fully trained and that refresher training requirements are met.

- (b) Prompt posting and payment of all charges are executed.
- (c) Bills are paid within 30 days in order to maximize rebates and early payment incentives offered by financial institutions.
- (d) Internal audits of NASA charge card programs are coordinated and supported.
- (6) Assist NASA Headquarters and Center officials having assigned charge card responsibilities in the development and/or improvement of regulation and policy relating to NASA charge card activities.
- (7) Serve as the liaison between cardholders, Center Agency Program Coordinators (CAPC), and the charge card bank contractor for task order administration, establishing and maintaining accounts, issuance and destruction of cards, audit of cardholders, and resolving cardholder issues.
- h. Center Agency Program Coordinators manage and support various charge card activities, to include issuing charge cards, monitoring card transactions, handling card issues (e.g., delinquencies or inappropriate charges), and initiating the salary offset process, in accordance with NSPWI-9710-0001, NSPWI-9710-0002, NSSDG-5100-0001, and NASA's Purchase Card Internal Review Guide for Purchase Card Center Coordinators.
- i. Approving Officials:
 - (1) Review and approve transactions and reconciliations to ensure prudent use of charge cards.
 - (2) Verify that charges paid directly by the Government to the bank are not also reimbursed to an employee or an employee's individually billed account.
 - (3) Consult Center Human Resources to determine appropriate disciplinary actions for charge card violations, in accordance with NASA's Desk Guide for Table of Disciplinary Offenses and Penalties.
 - (4) Retrieve charge cards from employees whose cards are revoked due to inappropriate use or delinquency and surrender cards to the CAPC for cancellation.
- j. Center Human Resources offices provide approving officials with consultation on NASA's Desk Guide for Table of Disciplinary Offenses and Penalties to assist them with determining appropriate disciplinary actions for charge card violations.
- k. NASA Cardholders:
 - (1) Contact the CAPC to inquire about obtaining a charge card when necessary or required.
 - (2) Complete the mandatory Government Charge Card Training in SATERN and provide a copy of the certificate to the CAPC as verification that the training has been completed prior to being issued a card or follow the Centers approved process. Cardholders will also complete required refresher training at a minimum of once every three years, as mandated by OMB Circular A-123, Appendix B.
 - (3) Ensure that all charges are proper, authorized, and reasonable. In doing so, seek advice from the CAPC, Center Legal Counsel, or the Counsel to the Inspector General (for OIG employees) when there are any doubts or questions on whether a charge is proper, authorized, and/or reasonable. Cases of suspected fraud or abuse involving NASA charge cards should be reported to the NASA Inspector General.
 - (4) Perform prompt reconciliation of all charges, request resolution for disputes, and facilitate timely payment of approved charges made to their NASA charge card account(s).
 - (5) Surrender all NASA charge cards to the CAPC when terminating NASA employment.
 - (6) Surrender NASA purchase cards to CAPC and maintain possession and use of NASA travel card when transferring from one NASA site to another.

6. DELEGATION OF AUTHORITY

None.

7. MEASUREMENTS

None.

8. CANCELLATION

NPD 9070.2, NASA Charge Card Policy, dated November 5, 2008.

/s/Charles F. Bolden, Jr.
Acting Administrator

ATTACHMENT A: (TEXT)

Attachment A: References

- a. OMB Circular A-136, Section II.2.8, Analysis of Entity's Systems, Controls, and Legal Compliance.
- b. NPD 1200.1, NASA Internal Control.
- c. NPD 1000.0, NASA Governance and Strategic Management Handbook.
- d. NPD 1000.3, The NASA Organization.
- e. NPD 1000.5, Policy for NASA Acquisition.
- f. NPD 1210.2, NASA Surveys, Audits, and Reviews Policy.
- g. NPD 1280.1, NASA Integrated Management System Policy.
- h. NPD 9800.1, NASA Office of Inspector General Programs.
- i. NPR 9010.3, Financial Management Internal Control.
- j. NPR 9050.2, Advances and Prepayments.
- k. NPR 9050.4, Cash Management and Improper Payments.
- l. NPR 9631.1, Disbursements.
- m. NPR 9741.1, Delegation of Authority to Grant Exemptions from the Mandatory Use of the Government Contractor-Issued Travel Card.
- n. GSA Smart Bulletin No. 021, Compliance, Compliance Summary Matrix.

(URL for Graphic)

None.

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